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ABSTRACT

This paper compares the curriculum design model developed by R. W. Tyler (1902-1994) with a model of instructional design at Siena College, Albany, New York, as exemplified in a course taught by L. Stokes, professor of accounting. Tyler's model, which became the basis for many other models of instruction, consisted of four parts: (1) defining objectives of the learning experience; (2) identifying learning activities for meeting the defined objectives; (3) organizing learning activities for attaining the defined objectives; and (4) evaluating and assessing the learning experiences. An interview with L. Stokes provided insight into his curriculum design model. A review of Tyler's work and the interview with Dr. Stokes lead to the conclusion that their two models have comparable strategies for designing curriculum and instruction. Both models value the individual learner. As does the Tyler model, L. Stokes uses assessment to achieve the defined learning objectives and promote participatory learning through interesting activities. (SLD)

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COMPARISON OF TWO CURRICULUM/INSTRUCTIONAL DESIGN MODELS:

RALPH W. TYLER AND SIENA COLLEGE ACCOUNTING CLASS, ACCT205

Curriculum and Program Planning

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INTRODUCTION/OVERVIEW

Often called the grandfather of curriculum design, Ralph W. Tyler (1902-1994), was heavily influenced by Edward Thorndike, John Dewey, and the Progressive Education movement of the 1920s. Thorndike turned curriculum inquiry away from the relative values of different subjects to empirical studies of contemporary life (Tyler, 1986, p. 37). Dewey promoted the idea of incorporating student interests when designing learning objectives and activities (p. 37).

Tyler targeted the student's emotions, feelings and beliefs as well as the intellect (Eakman, 1996, p. 48). Progressive Education, Tyler noted, is, "the idea that children's interests must be identified so that they can serve as the focus of educational attention" (Tyler, p. 10).

Siena College, founded in 1937, is a small liberal arts college in the Franciscan tradition, and offers bachelors degrees in Liberal Arts, Science, and Business, and provides continuing education programs for the surrounding community of Albany, New York. Siena is an "academic and religiously appreciative community wherein students, faculty, staff and alumni collaborate with respect, with friendship and with joy" (Siena College Catalog, 2001, p. 8).

My goal is to compare Tyler's Model with a model of instructional design at Siena. My exploration took the form of an interview with Dr. Len Stokes, Professor of Accounting. This case study focuses on the course, Managerial Accounting (ACCT205), which he originally taught in 2000. He has since improved the course and is presently teaching it this semester in its enhanced form.

COMPARISON OF TYLER'S MODEL WITH SIENA'S COURSE ACCT205

Tyler's popular four-part model became the basis for many other common models: 1) Defining Objectives of the Learning Experience, 2) Identifying Learning Activities for Meeting the Defined Objectives, 3) Organizing of Learning Activities for Attaining the Defined Objectives, and 4) Evaluation and Assessment of the Learning Experiences (Tyler, 1949, p. 1).

Defining Objectives of the Learning Experience

Tyler remarks, “The progressive emphasizes the importance of studying the child to find out what kinds of interests he has, what problems he encounters, what purposes he has in mind. The progressive sees this information as providing the basic source for selecting objectives” (p. 4). Tyler was interested in how learning related to the issues of society, and believed studies of contemporary life provided information for learning objectives.

Dr. Stokes’ syllabus clearly defines the learning objectives. He clarifies in his syllabus, “The knowledge in this course is focused on the internal workings of management rather than the external reporting environment emphasized in Financial Accounting” (Stokes, 2002, p. 1). He defines the learning objectives in terms of knowledge, communication skills, social and ethical perspective, quantitative and analytical skills, and cognitive/taxonomy. These accounting class objectives parallel the objectives determined by the faculty in the Accounting Department. Tyler, like Stokes, prefers more general objectives rather than less general objectives (Tyler, 1949, p. 57). Dr. Stokes conducts an extensive review of the literature, such as the *Journal of the Institute of Management Accountants*, to identify new trends and information appropriate for his course. He discusses different learning styles with his students and he makes sure that his teaching is consistent with the objectives of the larger Accounting Department and School of Business at Siena College.

Identifying Learning Activities for Meeting the Defined Objectives

Tyler sets the challenge for curriculum designers: “The most difficult problem is setting up learning experiences to try to make interesting a type of activity which has become boring or distasteful to the student” (p. 81). He stresses, “Students learn through exploration” (Hiatt, 1984, p. 786). Tyler’s mentor, John Dewey, also advocated that teachers should encourage children to become actively engaged in discovering what the world is like (p. 786).

ACCT205 mirrors Tyler’s model by creating active learning experiences in a content area that is otherwise boring. “No single learning experience has a very profound influence upon the learner,” remarks Tyler (Meek, 1993, p. 83). Having identified a number of learning activities, Dr.

Stokes challenges students in active learning with writing assignments, group presentations, group quizzes, a written financial project, individual and group participation, and a final exam.

Organizing of Learning Activities for Attaining the Defined Objectives

Central to Tyler's Model is effectively organizing the learning activities. "Organization is seen as an important problem in curriculum development because it greatly influences the efficiency of instruction and the degree to which major educational changes are brought about in the learners," asserts Tyler (Meek, 1993, p. 83). He believes three major criteria are required in building organized learning experiences: Continuity, sequence, and integration (p. 84). Students need concrete experiences to which the readings are meaningfully connected (Tyler, 1949, p. 39).

ACCT205 is organized in a continuous, sequential and integrated manner. Dr. Stokes describes some of the key knowledge prerequisites, including a basic understanding of Time Value of Money concepts, Revenue/Profit concepts, and the ability to construct financial statements. Beginning with the fundamentals, the course progressively becomes more difficult. In an orderly fashion, mastery requirements of the four modules are outlined. For example, the last module includes achievement in using such technical terms as ROI, RI and Transfer Prices. In addition, the requirement to: "Explain how modern manufacturing systems are changing the philosophy and approach of cost accountants," helps achieve the defined social learning objectives of the course. Assimilation experiences, including writing, are assigned for the purpose of integrating the learning.

Evaluation and Assessment of the Learning Experiences

The process of assessment is critical to Tyler's Model and begins with the objectives of the educational program. "The first question I always raise is, what is the purpose of this assessment – what do you want it for?" declares Tyler (Horowitz, 1995, p. 70).

Tyler asserts, "The process of evaluation is essentially the process of determining to what extent the educational objectives are actually being realized by the program of curriculum and instruction" (Tyler, 1949, p. 106). Furthermore, he states, "Curriculum planning is a continuous

process and that as materials and procedures are developed they are tried out, their results are appraised, their inadequacies identified, and suggested improvements indicated” (p. 123). With his emphasis on the individual student Tyler believes that all evaluation must be guided by a purpose and be sensitive to the uniqueness of the individual being assessed (Horowitz, 1995, p. 68).

With an online syllabus, Dr. Stokes’ students can prepare for the various methods of assessment. Mid-semester group evaluations provide valuable feedback on learning activities. In the spring of 2000, a final evaluation presented important feedback for possible course revision. As a result, this semester group learning activities were increased from 10% to 40% of course content.

Other feedback uncovered students’ desire for more review time, and the perception that the instruction progressed too quickly. Because of time limitations, Dr. Stokes incorporated additional non-graded assignments as group presentations. This curriculum and instruction assessment helped better achieve the defined outcomes of improving critical thinking, communication, and analytical skills. A final exam also helps evaluate the learning objectives and integration of knowledge.

SUGGESTIONS FOR ELEMENTS OF IMPROVEMENT FOR COURSE ACCT205

ACCT205 and Tyler’s four-part model are remarkably similar. Although I found Dr. Stokes’ model to be highly organized, it might be helpful for the learner to have a break down of the topics covered in each class, as outlined in the syllabus. Similarly, giving a general topic title to each of the four modules would also be useful. No other areas for improvement are recommended at this time.

SUMMARY

Tyler and Stokes have comparable strategies for designing curriculum and instruction. A person’s interests largely determine what he attends to, and frequently what he does (Tyler, 1949, p. 79). Tyler states, “Education is a process of changing the behavior patterns of people” (p. 5). Dr. Stokes uses assessment to achieve the defined learning objectives and promotes participatory learning through interesting learning activities. They both value the individual learner.

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Appendix A

Tyler's Model of Curriculum/Instructional Design

Ralph W. Tyler's book, *Basic Principles of Curriculum and Instruction*, outlines four major questions that must be answered when developing any curriculum and plan for instruction.

1. What educational purposes should the school seek to attain? The first part is defining the objectives of the learning experience. Objectives relevant for that field as well as for the total curriculum should be considered.

2. How can learning experiences be selected which are likely to be useful in attaining these objectives? The second step is identifying learning activities that permit the meeting of the defined objectives. Tyler states, "The important thing is for students to discover content that is useful and meaningful to them" (Meek, p. 85).

3. How can learning experiences be organized for effective instruction? The third element of Tyler's Model is the systematic arranging of the learning activities in order to attain the defined objectives.

4. How can the effectiveness of learning experiences be evaluated? The last component of his model is evaluation and assessment of the learning experiences. Tyler encourages the instructional designer to determine if the defined objectives were obtained by the learning activities. In addition, he recommends that we assess the learning experiences themselves to determine which activities need to be revised and improved for future instruction. An important psychological finding for the curriculum maker is the discovery that most learning experiences produce multiple outcomes.

Tyler believed that every teacher should participate in curriculum planning at least to the extent of gaining an adequate understanding of the ends and the means to achieve those ends. Tyler emphasizes that in the long run, "The real purpose of education is not to have the instructor perform certain activities but to bring about significant changes in the students' patterns of behavior" (p. 44).

Appendix B
ACCT205 Syllabus

“The most useful form for stating objectives is to express them in terms which identify both the kind of behavior to be developed in the student and the content area of life which this behavior is to operate.” (p. 46).

“Finally, evaluation becomes one of the important ways of providing information about the success of the school to the school’s clientele.” (p. 125).

“Essentially, learning takes place through the experiences which the learner has; that is through the reactions he makes to the environment in which he is placed (Tyler, p. 63).

“It should be clear that evaluation then becomes a process for finding out how far the learning experiences as developed and organized are actually producing the desired results and the process of evaluation will involve identifying the strengths and weaknesses of the plan” (Tyler, p. 105).

“Every evaluation should serve some valid and productive purpose in a student’s learning cycle” (Horowitz, p. 70).

Students were administered individual quizzes, and then the results were shared with their particular group. Students could then individual choose their own answer or choose the answer of the group in determining their grade.



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